

1 04 NCAC 24F .0302 is proposed for amendment as follows:

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3 **04 NCAC 24F .0302        SCHEDULING TAX HEARINGS**

4 (a) A notice of the hearing shall be mailed to each party at least fourteen days before the hearing date.

5 (b) The hearing notice shall include the following:

- 6        (1) identify the determination, decision, or result being ~~appealed or protested~~; appealed;
- 7        (2) the name of the appealing ~~or protesting~~ party;
- 8        (3) the date and time of the hearing;
- 9        (4) if requested at the time of the filing of the appeal, the physical location of an in-person hearing;
- 10       (5) the telephone number at which each party will be called for a telephone hearing;
- 11       (6) each issue, with statutory reference, to be heard and decided;
- 12       (7) the name and contact information for the Board of Review or designated Hearing ~~Official~~; Officer;
- 13       (8) the manner in which witnesses may offer evidence and participate in the hearing;
- 14       (9) each party's right to obtain a legal representative as defined in 04 NCAC 24A .0105;
- 15       (10) instructions for requesting a rescheduling of the hearing;
- 16       (11) notice that a party may object to a telephone hearing and request an in-person hearing; and
- 17       (12) a statement of each party's right to request the issuance of a subpoena for the production of records
- 18           or individuals to appear to testify, and instructions for how to do so.

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20 *History Note: Authority G.S. 96-4;*

21 *Eff. July 1, 2015;*

22 *Recodified from 04 NCAC 24D .1102 Eff. October 1, 2017;*

23 *Amended Eff. July 1, 2018.*